

# FYE 2009 Review - Annual Financial Report

School District: Marshall County  
 Audit Firm Name: Kim Ham, CPA  
 Date: 2/19/2010  
 1st Audit Reviewer: Ken Smith  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 1 (General) (110)</b>						
Revenue (Local) - 1XXX	12,145,454.05	12,486,258.33	-340,804.28	12,486,258.00	0.33	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	6,087,398.00	-6,087,398.00	0.00	6,087,398.00	
Revenue (State) - 3XXX (Not 3900)	15,921,490.90	15,921,490.90	0.00	22,008,889.00	-6,087,398.10	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	28,066,944.95	34,495,147.23	-6,428,202.28	34,495,147.00	0.23	
Expenditures-Not including Transfers Out or On Behalf	29,057,590.33	28,931,830.69	125,759.64	34,856,458.00	-5,924,627.31	Classification difference between audit and AFR - \$166,366.
Expenditures-On Behalf	3,595.00	6,090,993.00	-6,087,398.00	0.00	6,090,993.00	
Total Expenditures	29,061,185.33	35,022,823.69	-5,961,638.36	34,856,458.00	166,365.69	
Excess (Deficiency) of Revenues Over Expenditures	-994,240.38	-527,676.46	-466,563.92	-361,311.00	-166,365.46	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	93,245.00	93,245.00	0.00	259,611.00	-166,366.00	Classification difference between audit and AFR - \$166,366.
Total Other Financing Sources, Uses and Transfers	-93,245.00	-93,245.00	0.00	-259,611.00	166,366.00	
Net Change in Fund Balance	-1,087,485.38	-620,921.46	-466,563.92	-620,922.00	0.54	
Beginning Fund Balance - July 1	4,146,841.59	4,146,841.59	0.00	4,449,090.00	-302,248.41	Difference to be determined
Ending Balance - June 30	3,059,356.21	3,525,920.13	-466,563.92	3,828,168.00	-302,247.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>On-Behalf Payments Comparison - Fund 1</b>						
On-Behalf Revenues by Fund	0.00	6,087,398.00	-6,087,398.00	0.00	6,087,398.00	On behalf payments are not reported separately in the audit report.
On-Behalf Expenditures by Fund	3,595.00	6,090,993.00	-6,087,398.00	0.00	6,090,993.00	On behalf payments are not reported separately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	1,021.86	1,021.86	0.00	1,022.00	-0.14	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,773,230.45	1,756,397.56	16,832.89	1,756,397.00	0.56	
Revenue (Federal) – 4XXX	2,602,776.84	2,793,754.68	-190,977.84	2,793,755.00	-0.32	
Total Revenues	4,377,029.15	4,551,174.10	-174,144.95	4,551,174.00	0.10	
Expenditures-Not including Transfers Out and not 0280	4,649,079.40	4,644,419.10	4,660.30	4,644,419.00	0.10	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,649,079.40	4,644,419.10	4,660.30	4,644,419.00	0.10	
Excess (Deficiency) of Revenues Over Expenditures	-272,050.25	-93,245.00	-178,805.25	-93,245.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	93,245.00	93,245.00	0.00	93,245.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	93,245.00	93,245.00	0.00	93,245.00	0.00	
Net Change in Fund Balance	-178,805.25	0.00	-178,805.25	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-178,805.25	0.00	-178,805.25	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	433,698.00	433,698.00	0.00	433,698.00	0.00	
Total Revenues	433,698.00	433,698.00	0.00	433,698.00	0.00	
Expenditures-Not including Transfers Out	433,698.00	236,565.32	197,132.68	0.00	236,565.32	Classification difference between audit and AFR.
Total Expenditures	433,698.00	236,565.32	197,132.68	0.00	236,565.32	
Excess (Deficiency) of Revenues Over Expenditures	0.00	197,132.68	-197,132.68	433,698.00	-236,565.32	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	259,627.00	-259,627.00	Classification difference between audit and AFR - \$236,565; remainder of difference to be determined.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-259,627.00	259,627.00	
Net Change in Fund Balance	0.00	197,132.68	-197,132.68	174,071.00	23,061.68	
Beginning Fund Balance - July 1	23,061.87	-174,070.81	197,132.68	23,062.00	-197,132.81	Difference to be determined
Ending Balance - June 30	23,061.87	23,061.87	0.00	197,133.00	-174,071.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	990,881.00	990,881.00	0.00	990,881.00	0.00	
Revenue (State) – 3XXX	555,254.00	555,254.00	0.00	555,254.00	0.00	
Total Revenues	1,546,135.00	1,546,135.00	0.00	1,546,135.00	0.00	
Expenditures-Not including Transfers Out	1,191,050.41	1,388,183.09	-197,132.68	0.00	1,388,183.09	Classification difference between audit and AFR.
Total Expenditures	1,191,050.41	1,388,183.09	-197,132.68	0.00	1,388,183.09	
Excess (Deficiency) of Revenues Over Expenditures	355,084.59	157,951.91	197,132.68	1,546,135.00	-1,388,183.09	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	1,614,097.00	-1,614,097.00	Classification difference between audit and AFR - \$1,388,183; remainder of difference to be determined.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-1,614,097.00	1,614,097.00	
Net Change in Fund Balance	355,084.59	157,951.91	197,132.68	-67,962.00	225,913.91	
Beginning Fund Balance - July 1	370,361.94	67,961.94	302,400.00	719,969.00	-652,007.06	Difference to be determined
Ending Balance - June 30	725,446.53	225,913.85	499,532.68	652,007.00	-426,093.15	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	6,611.11	6,611.11	0.00	6,611.00	0.11	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	6,611.11	6,611.11	0.00	6,611.00	0.11	
Expenditures-Not including Transfers Out	343,365.97	343,365.97	0.00	343,366.00	-0.03	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	343,365.97	343,365.97	0.00	343,366.00	-0.03	
Excess (Deficiency) of Revenues Over Expenditures	-336,754.86	-336,754.86	0.00	-336,755.00	0.14	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	248,975.72	248,975.72	0.00	248,976.00	-0.28	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	248,975.72	248,975.72	0.00	248,976.00	-0.28	
Net Change in Fund Balance	-87,779.14	-87,779.14	0.00	-87,779.00	-0.14	
Beginning Fund Balance - July 1	0.00	0.00	0.00	443,422.00	-443,422.00	Difference to be determined
Ending Balance - June 30	-87,779.14	-87,779.14	0.00	355,643.00	-443,422.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	57.00	-57.00	Debt service fund - not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	400,562.00	-400,562.00	
Total Revenues	0.00	0.00	0.00	400,619.00	-400,619.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	2,188,671.00	-2,188,671.00	
Total Expenditures	0.00	0.00	0.00	2,188,671.00	-2,188,671.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,788,052.00	1,788,052.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	1,791,114.00	-1,791,114.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,791,114.00	-1,791,114.00	
Net Change in Fund Balance	0.00	0.00	0.00	3,062.00	-3,062.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	93,522.00	-93,522.00	
Ending Balance - June 30	0.00	0.00	0.00	96,584.00	-96,584.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	34,430,418.21	41,032,765.44	-6,602,347.23	41,433,384.00	-400,618.56	Differences explained above
Total Expenditures - Governmental Funds	35,678,379.11	41,635,357.17	-5,956,978.06	42,032,914.00	-397,556.83	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,247,960.90	-602,591.73	-645,369.17	-599,530.00	-3,061.73	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	248,975.72	248,975.72	0.00	0.00	248,975.72	
Net Change in Fund Balance - Governmental Funds	-998,985.18	-353,616.01	-645,369.17	-599,530.00	245,913.99	
Beginning Fund Balance - July 1 - Governmental Funds	4,540,265.40	4,040,732.72	499,532.68	5,729,065.00	-1,688,332.28	
Ending Fund Balance - June 30 - Governmental Funds	3,541,280.22	3,687,116.71	-145,836.49	5,129,535.00	-1,442,418.29	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	856,635.61	856,635.61	0.00	856,636.00	-0.39	
Total Operating Revenues	856,635.61	856,635.61	0.00	856,636.00	-0.39	
Expenditures-Not including Transfers Out or On-behalf	2,110,083.74	2,110,058.85	24.89	2,329,068.00	-219,009.15	
Expenditures-On Behalf	0.00	219,009.00	-219,009.00	0.00	219,009.00	
Expenditures - Depreciation Only (Fund 81)	1,369.91	57,167.79	-55,797.88	57,168.00	-0.21	
Total Operating Expenses	2,111,453.65	2,386,235.64	-274,781.99	2,386,236.00	-0.36	
Operating Income (Loss)	-1,254,818.04	-1,529,600.03	274,781.99	-1,529,600.00	-0.03	
Non-Operating Revenue - Interest Income Only (Local) - 1510	3,303.09	3,303.09	0.00	3,303.00	0.09	
Revenue (State) - 3XXX	26,898.00	26,898.00	0.00	245,907.00	-219,009.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	219,009.00	-219,009.00	0.00	219,009.00	
Donated Commodities - 4550	0.00	0.00	0.00	150,723.00	-150,723.00	
Revenue (Federal) - 4XXX, not 4550	1,144,935.00	1,241,863.00	-96,928.00	1,091,140.00	150,723.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	11,140.00	-11,140.00	Loss on fixed assets
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,175,136.09	1,491,073.09	-315,937.00	1,479,933.00	11,140.09	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-79,681.95	-38,526.94	-41,155.01	-49,667.00	11,140.06	
Beginning Net Assets - July 1	227,573.07	227,573.07	0.00	227,573.00	0.07	Fund 51 - balance per prior year audit
Beginning Net Assets - July 1	0.00	0.00	0.00	417,374.00	-417,374.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	147,891.12	189,046.13	-41,155.01	595,280.00	-406,233.87	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	Adult Education Fund - not recorded in MUNIS
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	2,961.00	-2,961.00	
Total Operating Expenses	0.00	0.00	0.00	2,961.00	-2,961.00	
Operating Income (Loss)	0.00	0.00	0.00	-2,961.00	2,961.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	-2,961.00	2,961.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	36,335.00	-36,335.00	
Ending Net Assets - June 30	0.00	0.00	0.00	33,374.00	-33,374.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	312,741.00	-312,741.00	Internal Service Funds - not recorded in MUNIS
Total Operating Revenues	0.00	0.00	0.00	312,741.00	-312,741.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	286,340.00	-286,340.00	
Total Operating Expenses	0.00	0.00	0.00	286,340.00	-286,340.00	
Operating Income (Loss)	0.00	0.00	0.00	26,401.00	-26,401.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	4,437.00	-4,437.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	4,437.00	-4,437.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	30,838.00	-30,838.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	214,114.00	-214,114.00	
Ending Net Assets - June 30	0.00	0.00	0.00	244,952.00	-244,952.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	856,635.61	856,635.61	0.00	1,169,377.00	-312,741.39	Differences explained above
Total Operating Expenses - Proprietary Funds	2,111,453.65	2,386,235.64	-274,781.99	2,675,537.00	-289,301.36	
Operating Income (Loss) - Proprietary Funds	-1,254,818.04	-1,529,600.03	274,781.99	-1,506,160.00	-23,440.03	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,175,136.09	1,491,073.09	-315,937.00	1,484,370.00	6,703.09	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-79,681.95	-38,526.94	-41,155.01	-21,790.00	-16,736.94	
Net Assets, July 1, 2008 - Proprietary Funds	227,573.07	227,573.07	0.00	895,396.00	-667,822.93	
Net Assets, June 30, 2009 - Proprietary Funds	147,891.12	189,046.13	-41,155.01	873,606.00	-684,559.87	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	42,183.03	48,830.29	-6,647.26	48,831.00	-0.71	Private Purpose Trust Funds
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	42,183.03	48,830.29	-6,647.26	48,831.00	-0.71	
Deductions	50,488.47	55,443.47	-4,955.00	55,444.00	-0.53	
Total Deductions	50,488.47	55,443.47	-4,955.00	55,444.00	-0.53	
Change in Net Assets	-8,305.44	-6,613.18	-1,692.26	-6,613.00	-0.18	
Beginning Net Assets - July 1	0.00	0.00	0.00	296,145.00	-296,145.00	Difference to be determined
Ending Net Assets - June 30	-8,305.44	-6,613.18	-1,692.26	289,532.00	-296,145.18	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	42,183.03	48,830.29	-6,647.26	48,831.00	-0.71	Differences explained above
Total Deductions - Fiduciary Funds	50,488.47	55,443.47	-4,955.00	55,444.00	-0.53	
Change in Net Assets - Fiduciary funds	-8,305.44	-6,613.18	-1,692.26	-6,613.00	-0.18	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	296,145.00	-296,145.00	
Ending Net Assets - June 30 - Fiduciary Funds	-8,305.44	-6,613.18	-1,692.26	289,532.00	-296,145.18	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	219,009.00	-219,009.00	0.00	219,009.00	On behalf payments are not reported seperately in the audit report.
Fund 51 - On-Behalf Expenditures	0.00	219,009.00	-219,009.00	0.00	219,009.00	On behalf payments are not reported seperately in the audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	6,185.71	2,107,780.88	-2,101,595.17	2,107,781.00	-0.12	See audit report, page 29, note E
Depreciation Expense - Fund 81	1,369.91	57,167.79	-55,797.88	57,168.00	-0.21	See audit report, page 15 and page 29, note E

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	6,306,407.00	-6,306,407.00	6,306,406.38	0.62	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 35, note P - \$6,306,407.
On-Behalf Payments (Audit - KDE Web)	0.00	-6,306,407.00	6,306,407.00	-6,306,406.38	-0.62	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-485.14	-485.14	0.00	0.00	-485.14	Not evaluating at this time
Deductions	6,185.71	2,107,780.88	-2,101,595.17	0.00	2,107,780.88	
Change Total assets	-6,670.85	-2,108,266.02	2,101,595.17	0.00	-2,108,266.02	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-6,670.85	-2,108,266.02	2,101,595.17	0.00	-2,108,266.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	1,369.91	57,167.79	-55,797.88	0.00	57,167.79	
Change Total assets	-1,369.91	-57,167.79	55,797.88	0.00	-57,167.79	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,369.91	-57,167.79	55,797.88	0.00	-57,167.79	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	2,961.51	-2,961.51	0.00	2,961.51	
Change Total assets	0.00	-2,961.51	2,961.51	0.00	-2,961.51	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	-2,961.51	2,961.51	0.00	-2,961.51	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-485.14	-485.14	0.00	0.00	-485.14	Not evaluating at this time
Total Deductions - Fixed Assets	7,555.62	2,167,910.18	-2,160,354.56	0.00	2,167,910.18	
Change in Total Fixed Assets	-8,040.76	-2,168,395.32	2,160,354.56	0.00	-2,168,395.32	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-8,040.76	-2,168,395.32	2,160,354.56	0.00	-2,168,395.32	